



**The Western District
of The Alliance Canada**

Clergy Allowance Application Templates

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WCD Operations: Finance



Purpose:

A Clergy Allowance Application is used to formally document and support a clergy member's eligibility for the Clergy Residence Deduction (CRD) **under the *Income Tax Act (Canada)***.

All five documents are required for CRA submission, and the yellow highlighted fields need to be updated by the individual pastor.

Document 1: Letter from Employee to CRA Requesting Tax Deduction at Source

Rev. Name

Address

City, AB Postal Code

Date

Canada Revenue Agency
Saskatchewan TSO
340 3rd Avenue North
Saskatoon, SK S7K 0A8

Dear Sir/Madam:

Re: Request to reduce tax deductions at source

In relation to my request to reduce tax deductions at source, for the 2026 taxation year, please find enclosed the following:

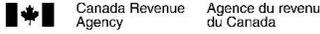
1. Form T1213 "Request to reduce tax deductions at source Year 2026,"
2. Form T1223 "Clergy residence Deduction" for the year 2026,
3. Copy of my job description,
4. Letter from my employer confirming my employment status, and
5. Copy of my certification stating that I am an official licensed worker with the Christian and Missionary Alliance in Canada.

I trust that you find the enclosed to be in order. Please do not hesitate to contact me should you have any questions in relation to the enclosed.

Sincerely,

Rev. Name

Document 2: CRA Form t1213-fill-25e – Request to Reduce Tax Deduction at Source



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Request to Reduce Tax Deductions at Source
Year _____

- Fill out all 4 parts of this form to ask the Canada Revenue Agency (CRA) for reduced tax deductions (waiver) at source for any deductions, credits, or non-refundable tax credits that are not included on the Form TD1, Personal Tax Credits Return
- **Incomplete forms may result in processing delays**
- Do not use this form to ask the CRA to reduce your old age security (OAS) recovery tax. Instead, use Form T1213(OAS), Request to Reduce Old Age Security Recovery Tax at Source
- Before you send this form to the CRA, make sure that the following apply:
 - You filed your income tax and benefit returns for the previous years and the CRA has assessed them
 - You have paid any amounts owing in full
- You must make this request every year. This is because a deduction or a credit must be reviewed by the CRA to ensure it will generate a refund, based on your income for this year, before an approval can be provided.
 - If your deductible support payments stay the same or increase from one year to the next, you can make this request every two years by providing a form for each year.

| | | | |
|---|----------------------|-------------------------|-------------------------|
| Part 1 – Identification | | | |
| First name | Last name | Social insurance number | |
| Address | | | |
| City | Province / Territory | Postal code | Telephone numbers |
| | | | Residence Business |
| Employer/Payer | | | |
| Name | Contact person | Telephone number | Fax number |
| Part 2 – Request to reduce tax on | | | |
| <input type="checkbox"/> Salary <input type="checkbox"/> Lump sum ¹ Enter the payment amount and details (for example, a bonus or vacation pay). \$ _____ | | | |
| ¹ If you are using a lump sum amount for a registered retirement savings plan (RRSP) and the amount is unknown, enter your expected RRSP contribution on line 1 without exceeding your RRSP deduction limit. | | | |
| Is your request for a reduction in income tax deducted because you work in a different province or territory than the one you live in? | | | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| If yes , enter the province or territory that you worked in and skip to Part 4 "Certification" section at the bottom of this form. _____ | | | |
| If no , fill out the rest of the form. | | | |
| Part 3 – Deductions from income and non-refundable tax credits | | | |
| Indicate the amount(s) of your applicable deductions from income and non-refundable tax credits below (line 1 to 12). These amount(s) will be used to determine the net amount of your waiver. | | | |
| Registered retirement savings plan (RRSP) contributions | \$ _____ | 1 | |
| • Give details or a copy of the payment arrangement contract • Do not include contributions deducted from your pay by your employer | | | |
| Child care expenses | \$ _____ | 2 | |
| • Give details on a separate sheet or attach Form T778, Child Care Expenses Deduction | | | |
| Support payments | \$ _____ | 3 | |
| • Attach a copy of your court order or written agreement and Form T1158, Registration of Family Support Payments (if not previously filed) • Recipient's name and social insurance number: _____ | | | |
| Employment expenses | \$ _____ | 4 | |
| • Attach a filled out Form T2200, Declaration of Conditions of Employment, and Form T777, Statement of Employment Expenses | | | |

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| Part 3 – Deductions from income and non-refundable tax credits (continued) | | |
|---|----------|----|
| Carrying charges and interest expenses on investment loans • Attach a copy of statements from the lender confirming the purpose and amount of the loan(s) and the interest payments to be made in the year | \$ _____ | 5 |
| Medical expenses • Attach a list identifying the medical expenses and indicate the related amount | \$ _____ | 6 |
| Donations • Attach a list that names the registered charities or other qualified donees and indicates the related amount | \$ _____ | 7 |
| Clergy residence • Attach a filled out and signed Form T1223, Clergy Residence Deduction for the related year | \$ _____ | 8 |
| Registered pension plan (RPP) buying back contributions for past service • Indicate if the buying back is for past service contributions for 1989 or earlier years and the deductible amount • Indicate if the buying back is for past service contributions made for 1990 or later years and attach a copy of the Past Service Pension Adjustment certification • For more information on RPP contributions, see Guide T4040, RRSPPs and Other Registered Plans for Retirement | \$ _____ | 9 |
| Foreign tax credit • Attach a filled out Form T2209, Federal Foreign Tax Credits, or a letter that includes the calculations | \$ _____ | 10 |
| Other deduction or non-refundable tax credit (for example, moving expenses, carrying forward tuition, education, and textbook amounts) • Attach all supporting documents. Use a separate sheet to give details if necessary ² Specify: _____ ² Go to canada.ca/fed-tax-information to find out which supporting documents are needed to claim the deductions and credits you requested. | \$ _____ | 11 |
| Other income on which payers will make no tax deductions at source (for example, interest, net rental or self employment income) | \$ _____ | 12 |

Part 4 – Certification

I request authorization for my employer or payer to reduce my tax deductions at source based on the information given. I certify that the information given on this form and in any attached document is correct and complete.

Signature _____ Date

How to send in your form

Send this filled out form with copies of all supporting documents: ³

Online:
 Individuals or their representatives can submit online through My Account or Represent a Client at canada.ca/taxes:

- Select the Submit documents services
- Follow the instructions and select the topic "Contact Centre and International Correspondence"
- Upload your form and supporting documents

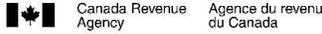
By mail or fax;

Sudbury Tax Centre
 PO Box 20000 Station A
 Sudbury ON
 P3A 5C1
 Fax 418-562-3368 or 1-833-697-2401

³ **Keep your original supporting documents for your records.**

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

Document 3: CRA Form t1223-fill-25e – Clergy Residence Deduction



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Clergy Residence Deduction

Complete this form to claim the clergy residence deduction. You complete Part A and Part C, and your employer completes Part B. If you have more than one employer in the year, each employer has to complete a separate Part B. In this situation, you must complete only one Part C calculation by combining the income from all eligible employers.

Do **not** send this form with your income tax and benefit return or your income tax and benefit return for non-residents and deemed residents of Canada. Keep it in case the Canada Revenue Agency (CRA) asks to see it later.

For more information, see consolidated and archived Interpretation Bulletin IT-141R, Clergy Residence Deduction.

Part A – Employee information (to be completed by the employee)

| | | | |
|--------------|------------|---|-------------------------|
| Last name | First name | Tax year | Social insurance number |
| Home address | | Address of residence being claimed (if different) | |

Part B – Conditions of employment (to be completed by the employer)

- Was this employee (tick all that apply):
 - a member of the clergy?
If so, specify their title (as designated by the denomination or church that formally recognized them) and the name of the denomination or church. Provide a copy of their proof of appointment (for example, an ordination certificate).
 - a regular minister of a religious denomination?
If so, specify the spiritual duties the employee is authorized to perform. Provide the name of the religious denomination and describe how they were appointed.

If you ticked a) or b), go to question 3.

 - a member of a religious order?
If so, provide the name of the order.
- If this employee was a member of a religious order, answer the following questions:
 - Were they employed by the order on a full-time basis? Yes No
 - Does the order place restrictions on this employee's outside employment activities? Yes No
If **yes**, specify the restrictions:
 - Describe how this employee was admitted to the order.
 - Are there written standards of conduct to which this employee must adhere? Yes No
If **yes**, are these standards exclusive to members of the order? Yes No
 - Was this employee (tick all that apply):
 - in charge of a diocese, parish or congregation?
 - ministering to a diocese, parish or congregation?
 - engaged exclusively in full-time administrative service by appointment of a religious order or religious denomination?
If so, provide the name of the organization (if different from the employer) that appointed this employee to their position and describe how they were appointed.
 - Provide this employee's job title and attach a detailed job description describing all of their duties. The description should state the percentage of time per week that each duty takes.
 - Did you provide free accommodation to this employee? Yes No

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Employer certification

I certify that the information provided for this employee in Part B is, to the best of my knowledge, correct and complete.

| | | | |
|------------------|------------------|--|--|
| Name of employer | | Name and title of authorized person | |
| Date | Telephone number | Signature of employer or authorized person * | |

* The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part C – Calculation of deduction (to be completed by the employee)

(A) If you owned or rented the residence that you occupied, complete (B) below even if you received a housing allowance or an allowance for eligible utilities from your employer. If the residence you occupied was provided by your employer (you did **not** rent or own the residence), the value of this benefit (including any allowance for eligible utilities) is shown as a taxable benefit in box 30 of your T4 slip. Claim this amount as a deduction on line 23100 of your return and do **not** complete (B) below.

(B) If you owned or rented the residence that you occupied, complete the following:

How many months did you ordinarily occupy this residence during the year?

| | | | | |
|---|---|--|----------|-----------|
| Income from qualifying employment from all eligible employers (see note 1) | | | 1 | |
| Amount from line 1 multiplied by 1/3 | | | 2 | |
| Number of months in qualifying employment | | | 3 | |
| Line 3 multiplied by \$1,000 (maximum \$10,000) | | | 4 | |
| Enter whichever is more: line 2 or line 4. | | | | 5 |
| Actual rent and eligible utilities paid or, if residence is owned, fair rental value including eligible utilities for the total period in the year that the residence was owned or rented and you were in qualifying employment (see note 2 and note 3) | | | | 6 |
| All amounts claimed by you, or any person, for the accommodation (see note 4) | - | | | 7 |
| Line 6 minus line 7 | = | | | 8 |
| Enter whichever is less: Line 5 or line 8. | | | | 9 |
| Enter whichever is less: Line 1 or line 9. Enter this amount on line 23100 of your return. | | | | 10 |

Note 1: "Income from qualifying employment" has the same meaning as "remuneration for the year from the office or employment" as stated in paragraph 8(1)(c) of the Income Tax Act. Do **not** include any Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) disability benefits received on line 1.

Note 2: If you and your spouse or common-law partner are **both** clergy members, each of you should record the full amount of rent paid or the fair rental value on line 6.

Note 3: The actual rent and eligible utilities paid or, if the residence is owned, the fair rental value including eligible utilities, must be reduced by all amounts other than the employee's clergy residence deduction (see note 4), that are claimed by you or any other person, for the same accommodation, if the other amounts deducted are for the same months or period. This could arise, for example, if you or your spouse or common-law partner claim work-space-in-the-home expenses.

Note 4: If you and your spouse or common-law partner are **both** claiming clergy residence deductions, the person with the higher salary should complete their calculation of the deduction first, entering "0" on line 7 if there are no other deductions for accommodations other than the clergy residence deduction. The person with the lower salary should then take into consideration the clergy residence deduction made by the person with the higher salary, and also include any other deduction for the same accommodation (as explained in note 3).

(C) If the residence that you occupied was provided by your employer (A) for part of the year and was owned or rented by you (B) for a **different** part of the year, add amounts (A) and (B) and claim the total amount on **line 23100** of your return. The amount claimed for the clergy residence deduction **cannot** be more than the income from qualifying employment on line 1.

See the privacy notice on your return.

Document 4: Job description

TITLE
JOB DESCRIPTION

TITLE: enter title here

AREA OF RESPONSIBILITY: enter as applicable here

ACCOUNTABLE TO: enter as applicable here

GOALS AND PRIORITIES:

1. Goal 1 – 10%*
2. Goal 2 – 10%*
3. Goal 3 – 5%*
4. Goal 4 – 10%*
5. Goal 5 – 10%*
6. Goal 6 – 10%*
7. Goal 7 – 5%*
8. Goal 8 – 10%*
9. Goal 9 – 10%*
10. Goal 10 – 15%*
11. Goal 11 – 5%*

*Percentages indicate approximate portion of full-time work

Document 5: Letter to CRA Verifying Clergy Status

Date

Sir/Madam
Saskatchewan TSO
340 3rd Avenue North
Saskatoon, SK S7K 0A8

Dear Sir/Madam:

Re: Rev. Name
SIN xxx-xxx-xxx

I am writing to confirm the employment status of Rev. Name with Church Name. Rev. Name will remain eligible for the clergy deduction in the upcoming 2026 as he/she is a member of the clergy and a licensed worker with the Christian and Missionary Alliance in Canada. Accordingly, he/she meets the status test set out in paragraph 8(1)(c) of the Canadian Income Tax Act for claiming the clergy residence deduction.

Rev. Name is “in charge of a diocese, parish or congregation” as the Title with Church Name and is instrumental in determining organizational policies and procedures. His/her estimated total compensation to be paid in 2026 is \$xxxxxxx.

Church Name will be completing the employer section of the T1223 for the calendar year of 2026.

I trust you find the above to be in order. Please do not hesitate to contact us should you have any questions in relation to the above.

Sincerely,

Rev. Name

Name (type)

Title (person authorized at the church to issue this letter to CRA – i.e. chair of the board/treasurer/finance manager/etc.)